



Acceptable Financial Support Documentation for Federal Cost Claims

In order to fully utilize all available grant funds, the grantee must have a system in place to track expenditures and remaining balances on an on-going basis.

Financial support documentation is required to request reimbursement. Should a financial report be received without proper documentation, the financial report is considered incomplete and will not be processed.

Financial supporting documentation must be kept on file by the grantee and sub-grantee for **three (3) years** after completion of the grant. This documentation must be submitted or made available for review upon the request of OHSP. Documentation includes receipts, payroll records, general ledger reports, time documentation records, time certifications, daily records, and any other documents required to prove the costs claimed for reimbursement.

Documentation Requirements – All Grantees

- A copy of the detailed general ledger (a.k.a. trial balance, budget/expenditure report or payroll journal) produced by the grantee's official accounting system for the reporting period needs to be submitted with each reimbursement request. The report must meet the following criteria:
 1. It must reconcile to the reimbursement amount requested.
 2. A separate account line (or cost center) must be established within the report for **each** funding source.
 3. It must be tied to the agency's accounting system. A separately prepared spreadsheet or other document is not acceptable.
 4. It must be subject to an independent audit when the accounting period is over.
 5. It must provide detailed entries of costs incurred for the grant. A summary total is not acceptable.
- Receipts for single item equipment purchases of \$5,000 or more, specialized purchases such as child passenger seats, or other items at OHSP's request must be submitted.

Specific Requirements for Enforcement Grantees

- The Officer Reimbursement spreadsheet provided by OHSP must be submitted with the Financial Report submitted on the MAGIC+ system.
- All dates for which reimbursement is requested must be included in the MAGIC+ Strategic Plan; otherwise the reimbursement requested will be denied.
- Officer time for activities completed during grant hours must be documented. Hours worked must agree with hours reported on the Officer Reimbursement spreadsheet and the General Ledger. This documentation (timesheets or dailies) must be signed by a supervisor and provided when requested by OHSP.

NOTE: It is the lead agency's responsibility to assure that separate accounts are maintained by all sub-agencies and that costs are accurately reported to them. The general ledgers of the sub-grantees do not have to be submitted to OHSP, but must be kept available for review by OHSP, if requested.

Specific Requirements for Non-Enforcement Grantees

- For wages or salaries reimbursed through the grant, grantees must maintain activity logs which document the actual amount of time spent on the grant project, and describe the nature of the activities performed.
- If the grant is funded from multiple sources, the logs must show the breakdown of activity by funding source. This documentation must be submitted with the financial reimbursement request.